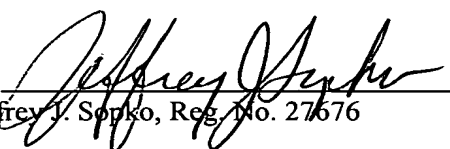


REMARKS

If there are any additional fees resulting from this communication not covered by the enclosed check, or if the check was omitted, please charge all uncovered fees to our Deposit Account No. 16-0820, our Order No. 33897.

Respectfully submitted,

PEARNE & GORDON, LLP

By 
Jeffrey J. Sopko, Reg. No. 27676

526 Superior Avenue East
Suite 1200
Cleveland, Ohio 44114-1484
(216) 579-1700

September 18, 2001